



MISSOURI DEPARTMENT OF REVENUE
TAXATION DIVISION
P.O. BOX 3350, JEFFERSON CITY, MO 65105-3350
(573) 526-9938 FAX (573) 751-9409 TDD (800) 735-2966
NONPROTESTED USE TAX PAYMENT REPORT

FORM
2038
(REV. 06-2009)

DOR USE ONLY

MITS NUMBER _____		REPORTING PERIOD _____	
OWNER'S NAME _____		BUSINESS NAME _____	
MAILING ADDRESS _____		PHONE NUMBER (____) _____ - _____	
CITY _____		STATE _____	ZIP CODE _____
NPRE _____ (DO NOT WRITE IN SHADED AREAS)			

This form is to be used in conjunction with the Use Tax Protest Payment Affidavit (DOR-2041). Any nonprotested use tax payments in a reporting period for which you filed a Protest Payment Affidavit must be reported on this form. Return completed form to Taxation Division, P.O. Box 3350, Jefferson City, MO 65105-3350.

VENDOR'S USE TAX	TAX TYPE	GROSS RECEIPTS	ADJUSTMENTS	TAXABLE SALES	TAX RATE	AMOUNT OF TAX
BUSINESS LOCATION	STATE USE				3%	
	CONSERVATION				1/8%	
	EDUCATION				1%	
	PARKS/SOIL				1/10%	

VENDOR'S TOTALS	ENTER TOTAL AMOUNT OF VENDOR'S USE TAX FROM ALL PAGES	1.
	SUBTRACT 2% TIMELY PAYMENT ALLOWANCE (If Applicable)	2. —
	VENDOR'S USE TAX DUE (Line 1 minus Line 2) ▶	3. =

CONSUMER'S USE TAX	TAX TYPE	TAXABLE PURCHASES	TAX RATE	AMOUNT OF TAX
BUSINESS LOCATION	STATE USE		3%	
	CONSERVATION		1/8%	
	EDUCATION		1%	
	PARKS/SOIL		1/10%	

CONSUMER'S TOTALS	ENTER TOTAL AMOUNT OF CONSUMER'S USE TAX FROM ALL PAGES	4.
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FINAL RETURN: If this is your final return, enter the close date below and check the reason for closing your account. The Use Tax law requires any person selling or discontinuing business to make a final use tax return within fifteen (15) days of the purchase or closing. Date Business Closed: _____ <input type="checkbox"/> Out of Business <input type="checkbox"/> Sold Business <input type="checkbox"/> Leased Business	TOTAL USE TAX DUE: (Add Lines 3 and 4)	5. =
	ADD: Interest for late payment (See Instructions)	6. +
	ADD: Additions to Tax (5% per month late of Line 5, maximum 25%)	7. +
	SUBTRACT: Approved credit (Attach credit memorandum)	8. —
	REMIT SINGLE CHECK FOR THIS AMOUNT:	9. =
SIGN AND DATE RETURN: This must be signed and dated by the taxpayer or by the taxpayer's authorized agent. Mail to: Missouri Department of Revenue, P.O. Box 3350, Jefferson City, MO 65105-3350.		
If you pay by check, you authorize the Department of Revenue to process the check electronically. Any check returned unpaid may be presented again electronically.		
I have direct control, supervision or responsibility for filing this return and payment of the tax due. Under the penalties of perjury, I declare that this is a true, accurate, and complete return. RETURN MUST BE SIGNED AND DATED.		
SIGNATURE OF TAXPAYER OR AGENT _____	TITLE _____	DATE ____/____/____

INSTRUCTIONS

IMPORTANT: This report must be filed in lieu of the Missouri Use Tax Return to report all nonprotested amounts of taxes in a period for which you filed a protest payment affidavit. Report only nonprotested payments on this report. Protest payments must be reported on the Use Tax Protest Payment Affidavit (DOR-2041).

BUSINESS IDENTIFICATION: Enter Missouri Integrated Tax System (MITS) Account Number, reporting period, owner's name, business name, mailing address, and phone number in the spaces provided on the front of this report.

BUSINESS LOCATION: Enter the address of each business location for which you have the responsibility of reporting tax. Attach additional copies of this form in order to report multiple locations.

TAX TYPE: The state, conservation, education and parks/soil taxes are preprinted in this column. Enter each city and/or county tax type which is not being protested.

GROSS RECEIPTS: Enter all nonprotested gross receipts by each specific tax type for each business location.

ADJUSTMENTS: Enter authorized adjustments. Be sure to indicate plus or minus for each adjustment.

TAXABLE SALES: Compute taxable sales for each entry.

GROSS RECEIPTS (+) or (–) ADJUSTMENTS = TAXABLE SALES

TAX RATE: The state, conservation, education and parks/soil use tax rates are preprinted in this column. If you are subject to city and/or county taxes, enter the local use tax rate for each city and/or county tax type.

AMOUNT OF TAX: Multiply taxable sales by the tax rate of each specific tax type.

LINE 1 — TOTAL AMOUNT OF TAX: Compute total amount of taxes shown in the amount of tax column.

LINE 2 — TIMELY PAYMENT ALLOWANCE: If you file and pay on or before the due date, enter 2% of the amount shown on Line 1.

LINE 3 — VENDOR'S USE TAX DUE: Subtract Line 2 from Line 1 and enter remainder.

CONSUMER'S USE TAX: You must pay consumer's use tax on tangible personal property stored, used, or consumed in Missouri unless you paid tax to the seller or the property is exempt from tax. A purchaser is required to file a use tax return if the cumulative purchases subject to use tax exceed two thousand dollars in a calendar year.

TAXABLE PURCHASES: Enter nonprotested amount of taxable purchases by each specific tax type for each business location.

TAX RATE: The state, conservation, education and parks/soil use tax rates are preprinted in this column. If you are subject to city and/or county taxes, enter the local use tax rate for each city and/or county tax type.

AMOUNT OF TAX: Multiply taxable purchases by the tax rate of each specific tax type.

LINE 4 — TOTAL AMOUNT OF TAX: Compute total amount of taxes shown in the amount of tax column.

LINE 5 — Follow instructions shown on front of form.

LINE 6 — INTEREST FOR LATE PAYMENT: If tax is not paid by the due date, multiply Line 5 by the annual percentage rate and then multiply this amount by the number of days late divided by 365 (or 366 in a leap year). The annual percentage rate is subject to change each year. The annual percentage rate can be obtained from our web site at: www.dor.mo.gov/tax.

LINES 7–9 — Follow instructions shown on front of form.

INSTRUCTIONS: This schedule is to be used **only** if the space provided on page 1 of the report is insufficient to report all non-protest payments. To complete Schedule A, refer to instructions on page 2.

BUSINESS LOCATION	TAX TYPE	GROSS RECEIPTS	ADJUSTMENTS (INDICATE + OR -)	TAXABLE SALES	TAX RATE (%)	AMOUNT OF TAX
	STATE				3%	
	CONSERVATION				1/8%	
	EDUCATION				1%	
	PARKS/SOIL				1/10%	
	STATE				3%	
	CONSERVATION				1/8%	
	EDUCATION				1%	
	PARKS/SOIL				1/10%	
	STATE				3%	
	CONSERVATION				1/8%	
	EDUCATION				1%	
	PARKS/SOIL				1/10%	
	ENTER TOTAL AMOUNT OF TAX					
	ENTER TOTAL ON PAGE 1 — TOTAL FROM SCHEDULE A.					